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August 3, 2010

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C Section 11301(a) are four (4) copies of a Memorandum of Termination of Lease and Evidence of Sale (Schedule 4), dated as of June 30, 2010, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease Agreement and Bill of Sale previously filed with the Board under Recordation Numbers 23008 and 23008-A, respectively.

The names and addresses of the parties to the enclosed document are:

Lessor.	Comerica Leasing Corporation 29201 Telegraph Road Southfield, Michigan 48034
Lessee:	Wisconsin Central Ltd. c/o Canadian National Railway 935 de la Gauchetiere St West Montreal, Quebec H3B 2M9 Canada

Section Chief
August 3, 2010
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A description of the railroad equipment covered by the enclosed document is:

73 boxcars within the series WC 20200 – WC 20275 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Termination of Lease and Evidence of Sale (Schedule 4).

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/sem
Enclosures

23008 ✓

MEMORANDUM OF TERMINATION OF LEASE AND EQUIPMENT SALE

(Schedule 4)

THIS MEMORANDUM is made and entered into as of June 30, 2010 by and between **COMERICA LEASING CORPORATION** (the "Lessor") and **WISCONSIN CENTRAL LTD.** (the "Lessee").

WITNESSETH:

1. **Allfirst Bank** ("Original Lessor") and Lessee entered into a Master Lease Agreement dated as of June 30, 2000, and Equipment Lease Schedule No. 4 dated as of June 30, 2000 thereto, as amended or supplemented, (collectively, the "Lease") originally covering seventy-three (73) 50' 100-ton Plate B cushioned boxcars built in 1975 as more particularly described in Attachment 1 hereto (the "Cars") and in the Memorandum (as defined below);
2. To evidence the Lease (and the lease of certain other units of railroad rolling stock under schedules nos. 1, 2, 3, 5, 6, 7, 8, 9 and 10 to such Master Lease Agreement), a Memorandum of Lease Agreement dated as of June 30, 2000 (the "Memorandum") was (i) filed at the Surface Transportation Board (the "STB") on July 18, 2000 at 2:54 P.M. with primary recordation number 23008 and (ii) deposited at the Registrar General of Canada (the "RGC") on July 19, 2000 at 2:19 P.M.;
3. On June 30, 2000, **General Electric Capital Corporation** executed a bill of sale for the Cars (and certain of such other units of railroad rolling stock) in favor of Original Lessor which was (i) filed at the STB on July 18, 2000 at 2:54 P.M. with secondary recordation number 23008-A and (ii) deposited at the RGC on July 19, 2000 at 2:17 P.M.;
4. Original Lessor and Lessor entered into an Assignment of Equipment Lease Schedule Nos. 4 and 9 in respect of the Lease (and the lease of certain other units of railroad rolling stock under schedule no. 9 to such Master Lease Agreement) which was (i) filed at the STB on December 29, 2000 at 11:40 A.M. with secondary recordation number 23008-H and (ii) deposited at the RGC on December 29, 2000;
6. On December 29, 2000, Original Lessor executed a Bill of Sale for the Cars (and certain of such other units of railroad rolling stock) in favor of Lessor which was (i) filed at the STB on December 29, 2000 at 11:51 A.M. with secondary recordation number 23008-I and (ii) deposited at the RGC on December 29, 2000;
7. As of the date hereof, Lessor and Lessee desire to terminate the Lease of the Cars and evidence the transfer in title to the Cars to Lessee.

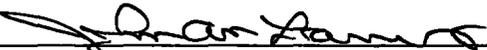
NOW THEREFORE, for good and valuable consideration, Lessor and Lessor hereby agree and acknowledge for the public record that (i) the Lease is terminated (except for such terms thereof which expressly survive termination), (ii) Lessee is now the owner of the Cars and (iii) any security interest in the Cars is hereby released.

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum to be executed as of the date first above written.

COMERICA LEASING CORPORATION,
Lessor

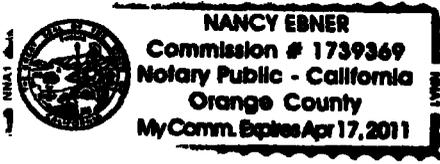
By: 
VICE PRESIDENT

WISCONSIN CENTRAL LTD.,
Lessee

By: 
John A.N. Lamont
Senior Manager Asset Finance

CALIFORNIA COUNTY OF ORANGE
STATE OF ~~MICHIGAN~~, ~~CITY OF SOUTHFIELD~~, TO WIT:

On this 26th day of July, 2010 before me personally appeared, Elaine L. Wilcox, to me personally known, who being by me duly sworn, says that ~~he~~/ she is a Vice President of COMERICA LEASING CORPORATION, that said instrument was signed on behalf of said corporation by authority of its Board of Directors, and ~~he~~/ she acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



Nancy Ebner
Notary Public

[Notarial Seal]

My commission expires: April 17, 2011

PROVINCE OF QUEBEC, DISTRICT OF MONTREAL, TO WIT:

On this 28th day of July, 2010 before me personally appeared John A.N. Lamont to me personally known, who being by me duly sworn, says that he is the Senior Manager Asset Finance of WISCONSIN CENTRAL LTD., that said instrument was signed on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Cristina Percelle
Attorney

Bar Number: 183142-9

ATTACHMENT 1

DESCRIPTION OF EQUIPMENT

Seventy-three (73) 50ft, 100-ton boxcars, Plate B, with cushioned underframes, originally built in 1975, OT-37 rebuild in 1990, bearing the following road marks and numbers:

WC 020200	WC 020238	WC 020218	WC 020257	WC 020275
WC 020201	WC 020239	WC 020219	WC 020258	
WC 020202	WC 020240	WC 020220	WC 020259	
WC 020203	WC 020241	WC 020221	WC 020260	
WC 020204	WC 020242	WC 020223	WC 020261	
WC 020205	WC 020243	WC 020224	WC 020262	
WC 020206	WC 020244	WC 020225	WC 020263	
WC 020207	WC 020245	WC 020226	WC 020264	
WC 020208	WC 020246	WC 020227	WC 020265	
WC 020209	WC 020247	WC 020228	WC 020266	
WC 020210	WC 020248	WC 020229	WC 020267	
WC 020211	WC 020249	WC 020230	WC 020268	
WC 020212	WC 020250	WC 020231	WC 020269	
WC 020213	WC 020251	WC 020232	WC 020270	
WC 020214	WC 020253	WC 020233	WC 020271	
WC 020215	WC 020254	WC 020235	WC 020272	
WC 020216	WC 020255	WC 020236	WC 020273	
WC 020217	WC 020256	WC 020237	WC 020274	